



Universal Service Administrative Company

August 27, 2003

World-Link Solutions, Inc.  
One Wall St. Court  
5<sup>th</sup> Floor  
New York, NY 10005

Filer 499 ID: 812286

Attn: Ann-Marie DiGiennaro

RE: 2002 Form 499-A Revision Rejection

The Universal Service Administrative Company (USAC) has completed a review of the Revised FCC Form 499-A that you submitted for the purpose of revising revenue reported by World-Link Solutions, Inc. for the period January 1 – December 31, 2001. Based on the information provided, we are unable to accept the revision because it was not filed within one year of the original submission.

USAC recognizes that you may disagree with our decision. If you wish to file an appeal, your appeal must be postmarked no later than 60 days after the date of this letter.

In the event that you choose to appeal the decision, you should follow these guidelines:

- Write a "Letter of Appeal to USAC" explaining why you disagree with this Revised Form 499-A Rejection letter and identify the outcome that you request;
- Mail your letter to:  
Letter of Appeal  
USAC  
2120 L Street, NW, Suite 600  
Washington, DC 20037
- Appeals submitted by fax, telephone call, and e-mail will not be processed.
- Provide necessary contact information. Please list the name, address, telephone number, fax number, and e-mail address (if available) of the person who can most readily discuss this appeal with USAC.
- Identify the "Legal Reporting Name" and "Filer 499 ID."

- Explain the appeal to the USAC. Please provide documentation to support your appeal.
- Attach a photocopy of this Revised Form 499-A Rejection decision that you are appealing.

USAC will review all "letters of appeal" and respond in writing within 90 days of receipt thereof.

The response will indicate whether USAC:

- (1) agrees with your letter of appeal, and approves an outcome that is different from the Revised Form 499-A Rejection Letter; or
- (2) disagrees with your letter of appeal, and the reasons therefor.

If you disagree with the USAC response to your "letter of appeal," you may file an appeal with the FCC within 60 days of the date USAC issued its decision in response to your "Letter of Appeal." The FCC address where you may direct your appeal is:

Federal Communications Commission  
Office of the Secretary  
445 12th Street, SW  
Room TW-A325  
Washington, DC 20554

Please be sure to indicate the following information on all communications with the FCC:  
"Docket Nos. 96-45 and 97-21."

In the alternative, you may write and send an appeal letter directly to the Federal Communications Commission (FCC), and bypass USAC. Your letter of appeal to the FCC must explain why you disagree with the USAC decision. You are also encouraged to submit any documentation that supports your appeal. The FCC rules governing the appeals process (Part 54 of Title 47 of the Code of Federal Regulations 54.719 – 54.725) are available on the FCC web site ([www.fcc.gov](http://www.fcc.gov)).

If you have questions or concerns regarding this letter, please contact Lisa Tubbs at (973) 884-8116 or Christy Doleshal at (973) 560-4428.

Sincerely,

USAC

# **ATTACHMENT**

**G**

# The Helein Law Group, P.C.

8180 Greensboro Drive

Suite 700

McLean, VA 22102

(703) 714-1300 (Telephone)

(703) 714-1330 (Facsimile)

mail@thlglaw.com

Management Consulting Group

GTC Consultants, Inc.

(703) 714-1307 (Telephone)

Writer's Direct Dial Number  
(703) 714-1313

Writer's Email Address  
jsn@thlglaw.com

October 28, 2003

## VIA OVERNIGHT DELIVERY

Federal Communications Commission  
Financial Operations Center  
Revenue Receivables Operations Group  
445 12<sup>th</sup> Street, SW  
Washington, D.C. 20554

Re: Letter of Appeal to USAC - World-Link Solutions, Inc.

Ladies and Gentlemen:

On July 24, 2003, the Universal Service Administrative Company ("USAC") notified World-Link Solutions, Inc. ("World-Link") that a portion of its USAC account (Filer 499 ID 812286) had been referred to the Federal Communications Commission ("FCC") for further collection and enforcement activity. The letter further advised World-Link that its failure to respond to FCC communications following the referral would result in a transfer of the account to the Department of Treasury in accordance with the requirements of the Debt Collection Improvement Act of 1996 ("DCIA").

The purpose of this letter is to inform the FCC that on October 27, 2003, World-Link filed a Letter of Appeal with USAC, a copy of which is attached hereto at Attachment 1. In its Letter of Appeal, World-Link asks USAC to reconsider its earlier rejection of the company's revised 2002 Form 499-A. If USAC reconsiders its prior rejection and accepts the company's revised 2002 Form 499-A, the result will be a considerable decrease in the amount of World-Link's total Universal Service Fund debt.

Therefore, World-Link respectfully requests the FCC refrain from taking further action on the USAC referral until such time as the administrative appeals processes established by USAC and the FCC have been exhausted.

An additional copy of this letter is enclosed. Please date-stamp and return in the self-addressed, stamped envelope.

*for* **COPY**

Telecommunications

E Commerce

Technology

Corporate & Finance

Trademarks

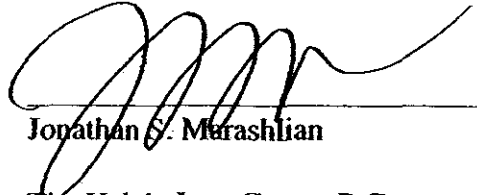
Proprietary Rights

Complex Litigation

General Business Law

Should you have questions concerning this letter, please contact the undersigned.

Respectfully,

A handwritten signature in black ink, appearing to be 'J. Marashlian', written over a horizontal line.

Jonathan S. Marashlian

The Helein Law Group, P.C.  
8180 Greensboro Drive, Suite 700  
McLean, VA 22102  
703-714-1300  
703-714-1330 (fax)  
mail@thlglaw.com

# ATTACHMENT

H



Federal Communications Commission  
Washington, D.C. 20554

October 13, 2004

World-Link Solutions Inc.  
1 Wall Street Court, Floor 5  
NY, NY 10005

Re: 134164619

Dear Licensee:

Effective November 1, 2004, the Federal Communications Commission (Commission) will begin implementation of its new rules concerning the Debt Collection Improvement Act of 1996 (DCIA). These new rules, referred to as the "Red Light Rule," will impact anyone doing business with the FCC who has a delinquent debt with the Commission or one of its components (including the Universal Service Administration Corporation, the Telecommunications Relay Service, or the North American Numbering Plan Administrator). Under these rules, a delinquent debtor will be barred from receiving a license or other benefit until the delinquency has been resolved.

A preliminary review of our records indicates that a delinquent debt(s) registered by using the Taxpayer Identification Number (TIN) listed above is outstanding. The Federal Registration Number (FRN) used for this receivable, and the associated bill number is listed below. A copy of the delinquent debt is enclosed for your convenience.

FRN  
0009096363

Bill Number  
03US000005

Amount Owed  
\$571,573.07

In order to avoid dismissal of any pending applications or denial of future application requests, this debt must be paid or satisfactory arrangements made prior to November 1, 2004.

Please remit payment along with a copy of the enclosed bill to the address indicated on the bill. If you are unable to make payment before November 1, 2004, if you are fee exempt, or can confirm that payment has already been made, please provide written documentation so that we may annotate your bill accordingly, and clear your record before November 1, 2004.

If you have further questions, wish to make arrangements, or have verification that the payment was made, please send an e-mail to [ARINQUIRIES@fcc.gov](mailto:ARINQUIRIES@fcc.gov). Someone will respond to you within 24-48 business hours.

Sincerely,

Claudette Pride, Chief  
Revenue & Receivables Operations Group

Enclosure

Federal Communications Commission  
REMITTANCE ADVICE  
BILL FOR COLLECTION

Approved by OMB  
3060-0589

Bill Number	Applicant FPN#	Current Bill Date
03USG00005	0009096353	10/13/04

**FOR INQUIRIES CALL**  
1-202-418-1995  
(Revenue & Receivable Operations Group)

**Application Information:**

World-Link Solutions Inc.  
1 Wall Street Court, Floor 5  
  
NY, NY 10005

**Payable to:**  
Federal Communications Commission  
Send a copy of this bill to:  
Federal Communications Commission  
Revenue & Receivables Operations Group  
P.O. BOX 358340  
PITTSBURGH, PA 15251-5340

Total Amount Due	Due Date
\$571,573.07	10/05/03

**TOTAL AMOUNT DUE MUST BE RECEIVED BY**

Payer FPN No. Please Complete The Payer Information, FCC Registration Number (FRN) is required

Payer Name (if paying by credit card enter name as it appears on the card)

Address Line No. 1

Address Line No. 2

City State Zip Code

Daytime Phone Number (include area code)

**Reason For Bill;**

USAC FINAL DEMAND BILLING  
ATTN: ANN MARIE DIGENNARO

Call Sign/Other FCC ID	Payment Type Code	Quantity	Fee Due For (PTC)	Total Fee	FCC Code 1	FCC Code 2
R12286	U S A C	0		\$ 559,244.69		
	U S A C	0		\$ 12,303.38		
		0		\$ 25.00		
TOTAL DUE				\$571,573.07		

Please choose a method of Payment and complete the section if paying by Credit Card

**Payment Method:**

Credit Card ☐ Check ☐ Wire ☐ IPAC ☐ NIPR ☐

MASTERCARD ☐ DISCOVER ☐ VISA ☐ AMEX ☐

Account No.

Expiration Date

I hereby authorize the FCC to charge my Credit Card for the service(s) / authorization(s) herein described.

AUTHORIZED SIGNATURE DATE

IF PAYING BY CHECK, PLEASE WRITE YOUR BILL NUMBER ON YOUR REMITTANCE AND ATTACH A COPY OF THIS BILL TO YOUR PAYMENT TO ENSURE PROPER CREDIT



# ATTACHMENT

## I

FILE COPY

The Helein Law Group, LLP

Telecommunications

E Commerce

Technology

Corporate & Finance

Trademarks

Proprietary Rights

Complex Litigation

General Business Law

8180 Greensboro Drive

Suite 700

McLean, VA 22102

(703) 714-1300 (Telephone)

(703) 714-1330 (Facsimile)

mail@thlglaw.com

Writer's Direct Dial Number

(703) 714-1313

Writer's E-mail Address

[jsm@thlglaw.com](mailto:jsm@thlglaw.com)

November 1, 2004

VIA E-MAIL AND OVERNIGHT DELIVERY

E-mail: [ARINQUIRIES@fcc.gov](mailto:ARINQUIRIES@fcc.gov)

Claudette Pride, Chief  
Revenue & Receivables Operations Group  
Office of Managing Director  
Federal Communications Commission  
445 12<sup>th</sup> Street, SW  
Washington, D.C. 20037

Re: 593304859 - World-Link Solutions, Inc.

Dear Ms. Pride:

World-Link Solutions, Inc. (World-Link), by its attorneys, hereby responds to the October 13, 2004 letter from your office regarding \$571,573.07 debt allegedly owed by World-Link to the Federal Communications Commission ("Commission"). According to the letter, as a result of this alleged debt, World-Link may become subject to the "Red Light Rule" if the debt is not paid or if satisfactory arrangements for payment are not arranged by November 1, 2004. For ease of reference, a copy of your letter is attached hereto at Attachment 1.

World-Link properly disputed the alleged debt of \$571,573.07 and this dispute remains unresolved. Consistent with Commission Rules and procedures, on October 27, 2003, World-Link took appropriate steps to resolve issues related to the alleged debt by filing a Letter of Appeal with the Universal Service Administrative Company ("USAC"). See Attachment 2. In its Appeal, World-Link set forth arguments and presented evidence to demonstrate that the alleged debt, or at least a substantial portion thereof, is based on non-jurisdictional revenues resulting from clerical error.

In an October 28, 2003 letter, World-Link notified your office of its pending Appeal and requested that your office take no action regarding the alleged debt until the administrative appeals process concluded. This appeals process, however, remains ongoing and unresolved at this time. First, to the best of its knowledge, USAC has yet to respond to World-Link's appeal. Therefore, World-Link has not been provided the

procedural opportunity to bring its dispute to the Commission for formal resolution through formal Appeal, Petition for Waiver, or other appropriate action.

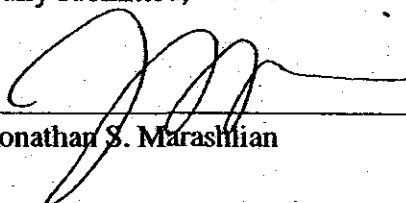
World-Link looks forward to a prompt and fair resolution of this matter and would appreciate the opportunity to negotiate a payment plan with your office if such an opportunity exists. World-Link informs your office in advance, however, that any such payment arrangement must take into consideration the facts and circumstances set forth in World-Link's pending Letter of Appeal with USAC.

An additional copy of this letter is enclosed. Please date-stamp and return in the self-addressed, stamped envelope.

Please contact the undersigned with questions regarding this letter and/or to discuss appropriate ways to resolve the alleged debt.

Respectfully submitted,

By

  
Jonathan S. Marashlian

The Helein Law Group, LLP  
8180 Greensboro Drive, Suite 700  
McLean, VA 22102  
703-714-1313  
703-714-1330 (fax)  
[Jsm@thlglaw.com](mailto:Jsm@thlglaw.com)

**ATTACHMENT 1**



Federal Communications Commission  
Washington, D.C. 20554

October 13, 2004

World-Link Solutions Inc.  
1 Wall Street Court, Floor 5  
NY, NY 10005

Re: 134164619

Dear Licensee:

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A preliminary review of our records indicates that a delinquent debt(s) registered by using the Taxpayer Identification Number (TIN) listed above is outstanding. The Federal Registration Number (FRN) used for this receivable, and the associated bill number is listed below. A copy of the delinquent debt is enclosed for your convenience.

FRN  
0009096363

Bill Number  
03US000005

Amount Owed  
\$571,573.07

In order to avoid dismissal of any pending applications or denial of future application requests, this debt must be paid or satisfactory arrangements made prior to November 1, 2004.

Please remit payment along with a copy of the enclosed bill to the address indicated on the bill. If you are unable to make payment before November 1, 2004, if you are fee exempt, or can confirm that payment has already been made, please provide written documentation so that we may annotate your bill accordingly, and clear your record before November 1, 2004.

If you have further questions, wish to make arrangements, or have verification that the payment was made, please send an e-mail to [ARINQUIRIES@fcc.gov](mailto:ARINQUIRIES@fcc.gov). Someone will respond to you within 24-48 business hours.

Sincerely,

Claudette Pride, Chief  
Revenue & Receivables Operations Group

Enclosure

**Federal Communications Commission  
REMITTANCE ADVICE  
BILL FOR COLLECTION**

Approved by OMB  
3060-0589

Bill Number	Applicant FAN#	Current Bill Date	FOR INQUIRIES CALL 1-202-418-1995 (Revenue & Receivable Operations Group)
03US000005	0009096363	10/13/04	

**Application Information:**

World-Link Solutions Inc.  
1 Wall Street Court, Floor 5  
  
NY, NY 10005

**Payable to:**

Federal Communications Commission  
Send a copy of this bill to:  
Federal Communications Commission  
Revenue & Receivables Operations Group  
P.O. BOX 358340  
PITTSBURGH, PA 15251-5340

Total Amount Due		Due Date
\$571,573.07	<b>TOTAL AMOUNT DUE MUST BE RECEIVED BY</b>	10/05/03

Payer FAN No.

Please Complete The Payer Information. FCC Registration Number (FRN) is required

Payer Name (if paying by credit card enter name as it appears on the card)

Address Line No. 1

Address Line No. 2

City

State

Zip Code

Daytime Phone Number (include area code)

**Reason For Bill:**

USAC FINAL DEMAND BILLING  
ATTN: ANN MARIE DIGENNARD

Call Sign/Other FCC ID	Payment Type Code				Quantity	Fee Due For (PTC)	Total Fee	FCC Code 1	FCC Code 2
B12286	U	S	A	C	0		\$ 559,244.69		
	U	S	A	C	0		\$ 12,303.36		
					0		\$ 25.00		

TOTAL DUE

\$571,573.07

Please choose a method of Payment and complete the section if paying by Credit Card

**Payment Method:**Credit Card ☐Check ☐Wire ☐IPAC ☐MIPR ☐MASTERCARD ☐DISCOVER ☐VISA ☐AMEX ☐

Account No.

Expiration Date

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

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Month

Year

I hereby authorize the FCC to charge my Credit Card for the service(s) / authorization(s) herein described.

AUTHORIZED SIGNATURE

DATE

IF PAYING BY CHECK, PLEASE WRITE YOUR BILL NUMBER ON YOUR REMITTANCE AND ATTACH A COPY OF THIS BILL TO YOUR PAYMENT TO ENSURE PROPER CREDIT

## **ATTACHMENT 2**

# The Helein Law Group, P.C.

FILE COPY

8180 Greensboro Drive  
Suite 700  
McLean, VA 22102

(703) 714-1300 (Telephone)  
(703) 714-1330 (Facsimile)  
mail@thlglaw.com

Management Consulting Group  
GTC Consultants, Inc.  
(703) 714-1307 (Telephone)

Writer's Direct Dial Number  
(703) 714-1313

Writer's E-mail Address  
jsm@thlglaw.com

October 27, 2003

## VIA OVERNIGHT DELIVERY

Letter of Appeal  
USAC  
2120 L Street, N.W.  
Suite 600  
Washington, D.C. 20037

Re: Letter of Appeal to USAC - World-Link Solutions, Inc.

Ladies and Gentlemen:

World-Link Solutions, Inc. (World-Link), by its attorneys, submits this Letter of Appeal in response to USAC's "2002 Form 499-A Revision Rejection" dated August 27, 2003.

World-Link disagrees with USAC's decision refusing to adjust the company's Universal Service Fund (USF) contributions for the period January 1 - December 31, 2001 (herein referred to as "Year 2001"). The basis for World-Link's disagreement is that the contribution obligation for Year 2001 is based on the inadvertent inclusion of non-jurisdictional revenues on World-Link's 2002 Form 499-A.

World-Link inadvertently included revenues generated by its wholesale carrier operations. Attached hereto are the calculations that show what World-Link's jurisdictional revenues were for Year 2001; what World-Link has paid toward Year 2001 and the following year's contributions; what World-Link recognizes as unpaid contributions and the proper amount of late payment assessments being owed thereon; and what World-Link owes to day after the Year 2001 revenues are properly adjusted by restating its revenues less the non-jurisdictional revenues.

Pursuant to Section 254(d) of the Communications Act of 1934, as amended, (the "Act") (47 U.S.C. § 254(d), "every telecommunications carrier that provides interstate telecommunications services shall contribute, on an equitable and nondiscriminatory



basis ... to preserve and advance universal service." (Emphasis added.) Section 3 (46) of the Act (47 U.S.C. § 153 (46)) defines "telecommunications service" as "the offering of telecommunications for a fee directly to the public, or to such classes of users as to be effectively available directly to the public, regardless of the facilities used." (Emphasis added.)

World-Link inadvertently included in the revenues reported in its 2002 499-A Form revenues that were not received by reason of its providing telecommunications services. By statutory definition, such revenues are not subject to the requirements of Section 254 of the Act. To rectify the inadvertent error, World-Link's revenues for Year 2001 must be restated; its contributions recalculated based on the correct amount of revenues for this period; and the late payment assessments recalculated based on the correct revenue figure and the late paid or unpaid contributions amounts adjusted to reflect the corrected restatement of revenues.

Since no agency may act outside the scope of its jurisdiction as delegated by Congress, the Commission's rules promulgated in accordance with the authority delegated to it in Section 254 are necessarily limited to assessing USF contributions based on revenues derived from carriers' that provide telecommunications services. The non-jurisdictional revenues erroneously reported on the 2002 499-A Form were not derived from telecommunications services as defined in the Act.

Jurisdiction is fundamental to the exercise of authority. Its lack may never be waived and an objection to the exercise of authority based on the lack of jurisdiction is never untimely. The lack of jurisdiction may be raised at any point in a regulatory process. For these reasons, the application of a rule purporting to limit the time within which a carrier may correct errors in its 499-A Forms is not properly applied when the basis for the correction is the lack of jurisdiction.

Hence, World-Link has a right to have its 2002 499-A Form revised and its obligations for contributions adjusted so that they are based only on jurisdictional revenues. Fully supporting this conclusion is other express language of Section 254. As quoted above, carriers are required to contribute only on an equitable and non-discriminatory basis. A carrier required to contribute based on revenues no other carriers are required to make their contributions is clearly not being treated equitably or in a non-discriminatory manner.

Based on these considerations, World-Link seeks to have its USF contribution obligations and its late payment assessments reviewed and adjusted as indicated in Attachment A.

World-Link's contact information is as follows:

For the legal issues on which this appeal is based, the contact is:

Jonathan S. Marshlian

The Helein Law Group, P.C.

8180 Greensboro Drive, Suite 800  
McLean, VA 22102  
703-714-1313  
703-714-1330 (fax)  
[jsm@thlglaw.com](mailto:jsm@thlglaw.com)

Mr. Marashlian will be assisted in presenting the factual aspects underlying this appeal by:

Evan Ioannou  
Managing Director  
World-Link Solutions, Inc.  
One Wall Street Court  
5<sup>th</sup> Floor  
New York, NY 10005  
212-444-3000 x3035  
212-430-7055 (fax)  
[evan@world-link.com](mailto:evan@world-link.com)

Legal Reporting Name: World-Link Solutions, Inc.  
Filer 499 ID: 812286

In addition to Attachment A, additional documentation supporting this appeal is attached.

A photocopy of USAC's Revised Form 499-A Rejection decision that is being appealed is attached.

Appeal submitted,

By

  
Jonathan S. Marashlian

The Helein Law Group, P.C.  
8180 Greensboro Drive, Suite 700  
McLean, VA 22102  
703-714-1300  
703-714-1330 (fax)  
[mail@thlglaw.com](mailto:mail@thlglaw.com)

**Attachment A**  
**Exempt From Public Disclosure**  
**Pursuant to FCC Rule 0.459**  
**47 C.F.R. § 0.459**

**World-Link Solutions, Inc.**  
**Letter of Appeal**

**Adjusted 2002 499-A Form Calculations**

**Incorrect total revenues reported for Year 2001 and 2002 Form 499-A are:**  
**\$10,891,925.**

**Actual jurisdictional revenues for Year 2001 and 2002 Form 499-A are:**  
**\$7,228,717**

**Total non-jurisdictional revenues to be excluded on adjustment: \$3,663,208**

**Gross contributions on erroneous total revenues: \$793,476.74**

**Correct USF contributions based on jurisdictional revenues are: \$526,612.08**

**Excessive amount of contributions: \$266,864.66**

**USF Contributions Paid Year 2001: \$145,478.63**

**USF Contributions Shortfall on Correct Revenues: \$381,133.45**

<b>Late Fees Paid for Year 2001:</b>	<b>\$13,879.30</b>
<b>Late Fees Billed by USAC for Year 2001:</b>	<b><u>13,622.13</u></b>
<b>Overpayment:</b>	<b><u>\$ 257.17</u></b>

<b>Total USF Shortfall for Year 2001:</b>	<b>\$381,133.45</b>
<b>Less Late Fee Overpayment:</b>	<b><u>257.17</u></b>
<b>Correct Total Overdue:</b>	<b><u>\$380,876.28</u></b>

**Special Note:** World-Link has calculated its USF obligations through October 2003, including late payment assessments. In a separate filing to be made shortly, World-Link will provide a consolidated statement of its USF obligations in order to provide a current amount it will recognize as being owed. World-Link will also propose a plan for retiring this obligation based on the adjusted amounts due for Year 2001 as set forth above subject to a grant of this appeal.

**ATTACHMENT 3**

# The Helein Law Group, P.C.

8180 Greensboro Drive  
Suite 700  
McLean, VA 22102

(703) 714-1300 (Telephone)  
(703) 714-1330 (Facsimile)  
mail@thlglaw.com

Management Consulting Group  
GTCC Consultants, Inc.  
(703) 714-1307 (Telephone)

Writer's Direct Dial Number  
(703) 714-1313

Writer's E-mail Address  
jsht@thlglaw.com

October 28, 2003

## VIA OVERNIGHT DELIVERY

Federal Communications Commission  
Financial Operations Center  
Revenue Receivables Operations Group  
445 12<sup>th</sup> Street, SW  
Washington, D.C. 20554

Re: Letter of Appeal to USAC - World-Link Solutions, Inc.

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Therefore, World-Link respectfully requests the FCC refrain from taking further action on the USAC referral until such time as the administrative appeals processes established by USAC and the FCC have been exhausted.

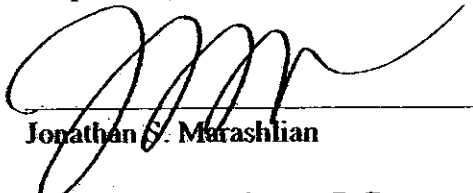
An additional copy of this letter is enclosed. Please date-stamp and return in the self-addressed, stamped envelope.

Telecommunications  
E Commerce  
Technology  
Corporate & Finance  
Trademarks  
Proprietary Rights  
Complex Litigation  
General Business Law

*Handwritten signature*  
**COPY**

Should you have questions concerning this letter, please contact the undersigned.

Respectfully,

A handwritten signature in black ink, appearing to be 'J. Marashlian', written over a horizontal line.

Jonathan S. Marashlian

The Helein Law Group, P.C.  
8180 Greensboro Drive, Suite 700  
McLean, VA 22102  
703-714-1300  
703-714-1330 (fax)  
mail@thlglaw.com

# **EXHIBIT**

**6**

WORLD-LINK SOLUTIONS, INC.  
Year end May 31st 2004 and interim as of Jan 31st 2005

Statement of Operations and Retained Earnings YE2002

	Actual				Adjustment				Adjusted			
	WLS	WLT	WLH	Combined	WLS	WLT	WLH	Combined	WLS	WLT	WLH	Combined
<b>Revenue:</b>												
Net Sales	\$ 8,028,048	\$ 31,637,895	\$ -	\$ 39,665,943	\$ -	\$ -	\$ -	\$ -	\$ 8,028,048	\$ 31,637,895	\$ -	\$ 39,665,943
Cost of Sales	5,167,048	29,298,024	-	34,465,072	-	-	-	-	5,167,048	29,298,024	-	34,465,072
<b>Gross Profit</b>	<b>2,861,000</b>	<b>2,339,871</b>	<b>-</b>	<b>5,200,871</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,861,000</b>	<b>2,339,871</b>	<b>-</b>	<b>5,200,871</b>
<b>Operating Expenses:</b>												
Facilities Expense	-	-	-	-	-	-	-	-	-	-	-	-
Selling and Marketing Expenses												
Advertising	181,881	-	-	181,881	-	-	-	-	181,881	-	-	181,881
Promotions	7,557	-	-	7,557	-	-	-	-	7,557	-	-	7,557
Travel and Trade Shows	14,519	40,220	-	54,739	-	-	-	-	14,519	40,220	-	54,739
Meals and Entertainment	102	10,886	-	10,988	-	-	-	-	102	10,886	-	10,988
Telephone Expense	46,970	337,176	-	384,146	-	-	-	-	46,970	337,176	-	384,146
Postage and Printing	-	-	-	-	-	-	-	-	-	-	-	-
Salaries and commissions	222,766	67,969	-	290,735	-	-	-	-	222,766	67,969	-	290,735
<b>Total S&amp;M</b>	<b>473,795</b>	<b>456,251</b>	<b>-</b>	<b>930,046</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>473,795</b>	<b>456,251</b>	<b>-</b>	<b>930,046</b>
General and Administrative Expenses												
Bad Debt	267,894	2,836,156	-	3,104,050	-	-	-	-	267,894	2,836,156	-	3,104,050
Bank and Merchant Charges	244,964	32,379	-	277,343	-	-	-	-	244,964	32,379	-	277,343
Billing Services	-	-	-	-	-	-	-	-	-	-	-	-
Christmas expense	26,100	382,524	-	408,624	-	-	-	-	26,100	382,524	-	408,624
Cleaning and maintenance	-	17,451	-	17,451	-	-	-	-	-	17,451	-	17,451
Computer Expense	17,549	-	-	17,549	-	-	-	-	17,549	-	-	17,549
Consulting	45,899	-	-	45,899	-	-	-	-	45,899	-	-	45,899
Depreciation and amortization	-	361,830	-	361,830	-	-	-	-	-	361,830	-	361,830
Dues and Subscriptions	600	-	-	600	-	-	-	-	600	-	-	600
Employment fees	10,000	-	-	10,000	-	-	-	-	10,000	-	-	10,000
Equipment Rental	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	32,542	46,459	-	79,001	-	-	-	-	32,542	46,459	-	79,001
Interest	2,650	29,343	-	31,993	-	-	-	-	2,650	29,343	-	31,993
Internet	19,808	-	-	19,808	-	-	-	-	19,808	-	-	19,808
Leases	79,394	91,805	-	171,199	-	-	-	-	79,394	91,805	-	171,199
Legal and Professional	109,121	156,323	-	265,444	-	-	-	-	109,121	156,323	-	265,444
Licenses	3,340	-	-	3,340	-	-	-	-	3,340	-	-	3,340
Local Transportation	24,277	1,188	-	25,465	-	-	-	-	24,277	1,188	-	25,465
Meals and Entertainment	-	-	-	-	-	-	-	-	-	-	-	-
Misc.	4,762	1,983	-	6,745	-	-	-	-	4,762	1,983	-	6,745
Office Expense	65,316	24,073	-	89,389	-	-	-	-	65,316	24,073	-	89,389
Outside Services	17,790	5,878	-	23,668	-	-	-	-	17,790	5,878	-	23,668
Payroll (incl. benefits and taxes)	2,266,095	1,180,043	-	3,446,138	-	-	-	-	2,266,095	1,180,043	-	3,446,138
Postage and Printing	228,865	12,584	-	241,449	-	-	-	-	228,865	12,584	-	241,449
Rent and Utilities	154,029	202,547	-	356,576	-	-	-	-	154,029	202,547	-	356,576
Repairs	4,831	9,326	-	14,157	-	-	-	-	4,831	9,326	-	14,157
Security	8,107	-	-	8,107	-	-	-	-	8,107	-	-	8,107
Taxes	8,718	-	-	8,718	-	-	-	-	8,718	-	-	8,718
Uncoded	129,674	-	-	129,674	-	-	-	-	129,674	-	-	129,674
<b>Total G&amp;A</b>	<b>3,772,325</b>	<b>5,391,892</b>	<b>-</b>	<b>9,164,217</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,772,325</b>	<b>5,391,892</b>	<b>-</b>	<b>9,164,217</b>
<b>Total Operating Expenses</b>	<b>4,246,120</b>	<b>5,848,143</b>	<b>-</b>	<b>10,094,263</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,246,120</b>	<b>5,848,143</b>	<b>-</b>	<b>10,094,263</b>
<b>Income from Operations</b>	<b>(1,385,120)</b>	<b>(3,508,272)</b>	<b>-</b>	<b>(4,893,392)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,385,120)</b>	<b>(3,508,272)</b>	<b>-</b>	<b>(4,893,392)</b>
<b>Other Income/(Expense):</b>												
Interest Income	570	-	-	570	-	-	-	-	570	-	-	570
Equity in loss of subsidiary	-	(658,137)	-	(658,137)	-	-	-	-	-	(658,137)	-	(658,137)
Finance Charges	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Proceeds	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2,701)	-	-	(2,701)	-	-	-	-	(2,701)	-	-	(2,701)
Gain on sale of assets	-	350,361	-	350,361	-	-	-	-	-	350,361	-	350,361
Gain on restructuring of AP	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Income/(Expense)</b>	<b>(2,131)</b>	<b>(307,776)</b>	<b>-</b>	<b>(309,907)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,131)</b>	<b>(307,776)</b>	<b>-</b>	<b>(309,907)</b>
<b>Income before taxes</b>	<b>(1,387,251)</b>	<b>(3,816,048)</b>	<b>-</b>	<b>(5,203,299)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,387,251)</b>	<b>(3,816,048)</b>	<b>-</b>	<b>(5,203,299)</b>
<b>Provision for Income Taxes</b>												
Current	-	(855,721)	-	(855,721)	-	-	-	-	-	(855,721)	-	(855,721)
<b>Total Provision for Income Taxes</b>	<b>-</b>	<b>(855,721)</b>	<b>-</b>	<b>(855,721)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(855,721)</b>	<b>-</b>	<b>(855,721)</b>
<b>Net Income</b>	<b>(1,387,251)</b>	<b>(2,960,327)</b>	<b>-</b>	<b>(4,347,578)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,387,251)</b>	<b>(2,960,327)</b>	<b>-</b>	<b>(4,347,578)</b>

UNAUDITED INFORMATION. FOR MANAGEMENT PURPOSES ONLY.



# **EXHIBIT**

**7**



# **EXHIBIT**

**8**

### **WLT's Wholesale Carrier Customers**

1. Global Crossing
2. Sprint
3. Qwest British Telecom
4. Deutch Telecom
5. Colt Telecom New Zealand